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<b>POWER OF ATTORNEY and CORRESPONDENCE ADDRESS INDICATION FORM</b>	Application Number	10/735,874
	Filing Date	12/16/2003
	First Named Inventor	Hsiu Yen Huang
	Title	abdominal exerciser
	Art Unit	3764
	Examiner Name	
	Attorney Docket Number	FP9735

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Statement under 37 CFR 3.73(b) is enclosed. (Form PTO/SB/96)

SIGNATURE of Applicant or Assignee of Record

Signature	Huang Hsiu Yen	Date	April 26, 2005
Name	Hsiu Yen Huang	Telephone	
Title and Company			

NOTE: Signatures of all the inventors or assignees of record of the entire interest or their representative(s) are required. Submit multiple forms if more than one signature is required, see below.

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